

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

July 2022

In-Year Report of the Municipality

Prepared in terms of Section 71 of the Local Government: Municipal Finance Management Act (Act 56 of 2003) & Section 28 of the Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 May 2009

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Glossary

Adjustments budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Budget – The financial plan of the Municipality.

Capital expenditure - Spending on assets such as infrastructure, land & buildings minor assets etc. Any capital expenditure must be reflected as an asset on the Municipality's statement of financial position.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable share – An unconditional grant paid to municipalities. It is predominantly targeted towards funding the Indigent Policy.

FMG – Financial Management Grant.

GFS – Government Finance Statistics. An internationally recognized classification system that facilitates like for like comparison between municipalities. Now referred to as mSCOA Vote/Sub-Vote

GRAP – Generally Recognised Accounting Practice. The standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality.

MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

MFMA – Local Government: Municipal Finance Management Act (56/2003). The principle legislation relating to municipal financial management.

MIG – Municipal Infrastructure Grant.

mSCOA – Municipal Standard Chart of Accounts.

MSDCBG – Municipal Service Delivery and Capacity Building Grant.

MTREF – Medium Term Revenue and Expenditure Framework (MTREF). The medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years' budget allocations. Also includes financial information of the previous and current year.

Operating expenditure – Spending on the day-to-day expenses of the Municipality such as salaries and wages, repairs and maintenance, etc.

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed ratable values are multiplied by the rate in the rand.

SDBIP – Service Delivery and Budget Implementation Plan (SDBIP). A detailed plan comprising annual and quarterly performance information.

Strategic objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Vote – A main appropriation segment of the budget. In Overstrand Municipality this relates to the directorate level for operating expenditure and the Function/Sub-function for capital expenditure.

YTD – Year-to-date

PART 1 – IN-YEAR REPORT

Executive Summary

COVID-19

The National State of Disaster was terminated as from 5 April 2022. The overall impact of COVID-19, relating to the municipality's finances, is still being closely monitored.

Revenue by Source

The Year-to-Date actual revenue is 0.46% above the YTD budget projections at the end of July 2022.

Borrowings

The balance of borrowings amounts to R478.2m at the end of July 2022.

Operating expenditure by vote & type

Current expenditure is 1.48% below YTD budget projections as at July 2022.

Capital expenditure

The YTD Capital expenditure amounts to R632 277 or 0.27% of the original budget of R236m. The current capital commitments of orders in progress amounts to R46.8m or 19.86% of the original capital budget of R236m.

Allocations received (National & Provincial Grants)

Grants totaling R77.6m was received during July 2022.

Spending on Grants

Spending on grants amounts to R877 415 for July 2022 which includes FMG, MIG, Resource funding for the establishment & support of K9 Unit & Community Library Grant.

Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M01 July

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue By Source</u>	0.46%		
<u>Expenditure By Type</u>	-1.48%		
<u>Capital Expenditure</u>	-51.89%	Capital Commitments = R46.8m	
<u>Financial Position</u> In order			
<u>Cash Flow</u> In Order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1,583,069	162,308	10.25%
Expenditure	1,594,971	58,295	3.65%
Surplus / (Deficit)	(11,902)	104,013	
Capital	236,020	632	0.27%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1,498,153	162,307	10.83%
Expenditure	1,594,971	58,295	3.65%
Surplus / (Deficit)	(96,819)	104,012	
Capital	236,020	632	0.27%

Performance in relation to SDBIP targets

A comprehensive report regarding the SDBIP performance is tabled quarterly in Council.

Remedial or corrective steps

No remedial or corrective steps are required at this stage.

In-year budget statement tables/

Table C1: s71 Monthly Budget Statement Summary

WC032 Overstrand - Table C1 Monthly Budget Statement Summary - M01 July

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	287,941	287,941	27,445	27,445	27,354	91	0%	287,941
Service charges	–	849,642	849,642	70,517	70,517	69,860	657	1%	849,642
Investment revenue	–	24,871	24,871	1,653	1,653	1,653	–		24,871
Transfers and subsidies	–	166,184	166,184	56,216	56,216	56,216	–		166,184
Other own revenue	–	169,515	169,515	6,476	6,476	6,476	0	0%	169,515
Total Revenue (excluding capital transfers and contributions)	–	1,498,153	1,498,153	162,307	162,307	161,560	748	0%	1,498,153
Employee costs	–	504,478	504,568	31,710	31,710	32,215	(505)	-2%	504,568
Remuneration of Councillors	–	12,335	12,335	980	980	1,028	(48)	-5%	12,335
Depreciation & asset impairment	–	146,596	146,596	12,216	12,216	12,216	–		146,596
Finance charges	–	48,056	48,056	38	38	38	–		48,056
Materials and bulk purchases	–	436,298	436,035	1,354	1,354	1,390	(36)	-3%	436,035
Transfers and subsidies	–	13,057	13,057	942	942	942	–		13,057
Other expenditure	–	434,152	434,325	11,055	11,055	11,340	(284)	-3%	434,325
Total Expenditure	–	1,594,971	1,594,971	58,295	58,295	59,168	(873)	-1%	1,594,971
Surplus/(Deficit)	–	(96,819)	(96,819)	104,012	104,012	102,391	1,621	2%	(96,819)
Transfers and subsidies - capital (monetary allocations)	–	72,254	72,254	–	–	–	–		72,254
Contributions & Contributed assets	–	12,662	12,662	1	1	1	–		12,662
Surplus/(Deficit) after capital transfers & contributions	–	(11,902)	(11,902)	104,013	104,013	102,392	1,621	2%	(11,902)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	(11,902)	(11,902)	104,013	104,013	102,392	1,621	2%	(11,902)
Capital expenditure & funds sources									
Capital expenditure	–	236,020	236,020	632	632	1,314	(682)	-52%	236,020
Capital transfers recognised	–	123,702	123,702	–	–	–	–		123,702
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	80,175	80,175	433	433	681	(249)	-36%	80,175
Internally generated funds	–	32,143	32,143	200	200	633	(433)	-68%	32,143
Total sources of capital funds	–	236,020	236,020	632	632	1,314	(682)	-52%	236,020
Financial position									
Total current assets	–	594,291	594,291		840,919				594,371
Total non current assets	–	4,162,847	4,162,847		3,928,503				4,164,847
Total current liabilities	–	346,808	346,808		254,718				346,858
Total non current liabilities	–	711,285	711,285		693,697				711,285
Community wealth/Equity	–	3,699,046	3,699,046		3,821,007				3,701,076
Cash flows									
Net cash from (used) operating	–	104,629	104,629	69,457	69,457	68,125	(1,332)	-2%	104,629
Net cash from (used) investing	–	(241,000)	(241,000)	(1,047)	(1,047)	(1,047)	–		(241,000)
Net cash from (used) financing	–	1,377	1,377	(1,522)	(1,522)	(1,522)	–		1,377
Cash/cash equivalents at the month/year end	–	431,308	431,308	–	683,168	631,858	(51,310)	-8%	481,286
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	73,818	3,630	1,946	1,770	1,521	1,573	6,903	45,753	136,914
Creditors Age Analysis									
Total Creditors	5,143	–	–	–	–	–	–	–	5,143

Table C2: Monthly Budget Statement – Financial Performance (standard classification)

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
<i>Governance and administration</i>	–	384,994	384,994	49,901	49,901	47,478	2,423	5%	384,994
Executive and council	–	50,470	50,470	19,615	19,615	19,602	13	0%	50,470
Finance and administration	–	334,524	334,524	30,286	30,286	27,876	2,410	9%	334,524
Internal audit	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>	–	152,578	152,578	4,516	4,516	6,398	(1,881)	-29%	152,578
Community and social services	–	8,776	8,776	604	604	731	(128)	-17%	8,776
Sport and recreation	–	10,972	10,972	876	876	1,776	(900)	-51%	10,972
Public safety	–	35,995	35,995	2,997	2,997	3,850	(853)	-22%	35,995
Housing	–	96,834	96,834	40	40	40	–	–	96,834
Health	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	–	24,399	24,399	1,127	1,127	2,871	(1,743)	-61%	24,399
Planning and development	–	13,483	13,483	1,061	1,061	1,925	(864)	-45%	13,483
Road transport	–	10,879	10,879	27	27	907	(879)	-97%	10,879
Environmental protection	–	37	37	39	39	39	–	–	37
<i>Trading services</i>	–	1,021,099	1,021,099	106,763	106,763	104,814	1,949	2%	1,021,099
Energy sources	–	615,533	615,533	58,401	58,401	57,921	480	1%	615,533
Water management	–	167,048	167,048	18,161	18,161	17,540	621	4%	167,048
Waste water management	–	139,720	139,720	16,210	16,210	15,716	495	3%	139,720
Waste management	–	98,797	98,797	13,991	13,991	13,637	354	3%	98,797
<i>Other</i>	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	–	1,583,069	1,583,069	162,308	162,308	161,560	748	0%	1,583,069
Expenditure - Functional									
<i>Governance and administration</i>	–	315,410	315,608	23,252	23,252	20,036	3,216	16%	315,608
Executive and council	–	74,067	73,930	9,123	9,123	4,849	4,274	88%	73,930
Finance and administration	–	237,178	237,513	13,890	13,890	14,845	(955)	-6%	237,513
Internal audit	–	4,165	4,165	238	238	341	(102)	-30%	4,165
<i>Community and public safety</i>	–	267,374	267,236	9,553	9,553	10,882	(1,329)	-12%	267,236
Community and social services	–	21,751	21,513	1,102	1,102	1,436	(334)	-23%	21,513
Sport and recreation	–	63,035	63,035	2,763	2,763	3,038	(275)	-9%	63,035
Public safety	–	118,758	118,858	5,476	5,476	6,195	(719)	-12%	118,858
Housing	–	63,829	63,829	212	212	212	–	–	63,829
Health	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	–	198,290	198,230	9,155	9,155	9,996	(841)	-8%	198,230
Planning and development	–	53,256	53,196	3,131	3,131	3,733	(602)	-16%	53,196
Road transport	–	121,995	121,995	5,371	5,371	5,441	(71)	-1%	121,995
Environmental protection	–	23,039	23,039	653	653	822	(169)	-21%	23,039
<i>Trading services</i>	–	810,381	810,381	16,202	16,202	18,064	(1,862)	-10%	810,381
Energy sources	–	480,315	480,315	5,141	5,141	5,707	(566)	-10%	480,315
Water management	–	133,992	133,992	3,500	3,500	4,156	(657)	-16%	133,992
Waste water management	–	103,774	103,774	3,952	3,952	4,286	(335)	-8%	103,774
Waste management	–	92,299	92,299	3,610	3,610	3,914	(304)	-8%	92,299
<i>Other</i>	–	3,517	3,517	133	133	191	(57)	-30%	3,517
Total Expenditure - Functional	–	1,594,971	1,594,971	58,295	58,295	59,168	(873)	-1%	1,594,971
Surplus/ (Deficit) for the year	–	(11,902)	(11,902)	104,013	104,013	102,392	1,621	2%	(11,902)

This table reflects the operating budget (Financial Performance) in the standard classifications which are Functions and Sub-functions. These are used by National Treasury to assist in the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

The main functional areas are Governance and administration; Community and public safety; Economic and environmental services; and Trading services.

It is for this reason that Financial Performance is reported in functional classification, Table C2, and by municipal vote, Table C3.

Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)

WC032 Overstrand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Council & Mayor's Office	–	50,312	50,312	19,589	19,589	19,589	–		50,312
Vote 2 - Municipal Manager & Internal Audit	–	–	–	–	–	–	–		–
Vote 3 - Management Services	–	869	869	162	162	72	89	123.4%	869
Vote 4 - Finance	–	327,436	327,436	30,050	30,050	28,752	1,299	4.5%	327,436
Vote 5 - Infrastructure & Planning	–	730,542	730,542	59,522	59,522	60,387	(865)	-1.4%	730,542
Vote 6 - Protection Services	–	35,995	35,995	2,997	2,997	3,000	(3)	-0.1%	35,995
Vote 7 - Economic and Social Development & Tourism	–	2,811	2,811	1	1	234	(233)	-99.5%	2,811
Vote 8 - Community Services	–	435,105	435,105	49,987	49,987	49,527	460	0.9%	435,105
Vote 9 - Costing Services	–	–	–	–	–	–	–		–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–		–
Total Revenue by Vote	–	1,583,069	1,583,069	162,308	162,308	161,560	748	0.5%	1,583,069
Expenditure by Vote									
Vote 1 - Council & Mayor's Office	–	44,592	44,592	7,487	7,487	3,629	3,859	106.3%	44,592
Vote 2 - Municipal Manager & Internal Audit	–	8,042	8,042	486	486	590	(103)	-17.5%	8,042
Vote 3 - Management Services	–	65,889	65,889	4,584	4,584	4,629	(45)	-1.0%	65,889
Vote 4 - Finance	–	106,313	106,313	5,330	5,330	6,028	(698)	-11.6%	106,313
Vote 5 - Infrastructure & Planning	–	734,810	734,810	10,517	10,517	11,936	(1,419)	-11.9%	734,810
Vote 6 - Protection Services	–	119,732	119,732	5,568	5,568	6,153	(585)	-9.5%	119,732
Vote 7 - Economic and Social Development & Tourism	–	17,570	17,570	668	668	857	(189)	-22.0%	17,570
Vote 8 - Community Services	–	498,023	498,023	23,656	23,656	25,348	(1,692)	-6.7%	498,023
Vote 9 - Costing Services	–	–	–	–	–	–	–		–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–		–
Total Expenditure by Vote	–	1,594,971	1,594,971	58,295	58,295	59,168	(873)	-1.5%	1,594,971
Surplus/ (Deficit) for the year	–	(11,902)	(11,902)	104,013	104,013	102,392	1,621	1.6%	(11,902)

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality which comprises the following directorates: Council; Municipal Manager; Management Services; Finance; Community Services; Economic and Social Development & Tourism; Infrastructure & Planning and Protection Services.

Unauthorised expenditure at year-end would occur for the municipality as a whole if the adjusted budget for 'Total Expenditure by Vote' or if any of the individual budgets, for any specific vote/s were overspent. During the financial year some of the figures are influenced by transactions that occur annually only.

Table C4: Monthly Budget Statement – Financial Performance (revenue and expenditure)

WC032 Overstrand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		287,941	287,941	27,445	27,445	27,354	91	0%	287,941
Service charges - electricity revenue		541,692	541,692	43,770	43,770	43,335	435	1%	541,692
Service charges - water revenue		138,138	138,138	11,829	11,829	11,742	87	1%	138,138
Service charges - sanitation revenue		90,962	90,962	7,927	7,927	7,883	44	1%	90,962
Service charges - refuse revenue		78,850	78,850	6,991	6,991	6,899	91	1%	78,850
Rental of facilities and equipment		4,573	4,573	555	555	534	22	4%	4,573
Interest earned - external investments		24,871	24,871	1,653	1,653	1,653	-	-	24,871
Interest earned - outstanding debtors		3,982	3,982	414	414	415	(1)	0%	3,982
Dividends received		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		20,344	20,344	1,864	1,864	1,822	42	2%	20,344
Licences and permits		2,636	2,636	279	279	275	5	2%	2,636
Agency services		7,858	7,858	473	473	475	(1)	0%	7,858
Transfers and subsidies		166,184	166,184	56,216	56,216	56,216	-	-	166,184
Other revenue		121,898	121,898	2,728	2,728	2,794	(66)	-2%	121,898
Gains		8,225	8,225	162	162	162	-	-	8,225
Total Revenue (excluding capital transfers and contributions)	-	1,498,153	1,498,153	162,307	162,307	161,560	748	0%	1,498,153
Expenditure By Type									
Employee related costs		504,478	504,568	31,710	31,710	32,215	(505)	-2%	504,568
Remuneration of councillors		12,335	12,335	980	980	1,028	(48)	-5%	12,335
Debt impairment		13,564	13,564	1,130	1,130	1,130	-	-	13,564
Depreciation & asset impairment		146,596	146,596	12,216	12,216	12,216	-	-	146,596
Finance charges		48,056	48,056	38	38	38	-	-	48,056
Bulk purchases - electricity		384,161	384,161	7	7	7	-	-	384,161
Inventory consumed		52,137	51,874	1,347	1,347	1,383	(36)	-3%	51,874
Contracted services		269,929	270,012	773	773	788	(15)	-2%	270,012
Transfers and subsidies		13,057	13,057	942	942	942	-	-	13,057
Other expenditure		150,658	150,749	9,152	9,152	9,422	(269)	-3%	150,749
Losses		-	-	-	-	-	-	-	-
Total Expenditure	-	1,594,971	1,594,971	58,295	58,295	59,168	(873)	-1%	1,594,971
Surplus/(Deficit)	-	(96,819)	(96,819)	104,012	104,012	102,391	1,621	0	(96,819)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		72,254	72,254	-	-	-	-	-	72,254
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		12,662	12,662	1	1	1	-	-	12,662
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	(11,902)	(11,902)	104,013	104,013	102,392			(11,902)
Taxation		-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	(11,902)	(11,902)	104,013	104,013	102,392			(11,902)
Attributable to minorities		-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality	-	(11,902)	(11,902)	104,013	104,013	102,392			(11,902)
Share of surplus/ (deficit) of associate		-	-	-	-	-			-
Surplus/ (Deficit) for the year	-	(11,902)	(11,902)	104,013	104,013	102,392			(11,902)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.46% above the YTD budget projections.

Current expenditure is 1.48% below YTD budget projections for July 2022.

Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC032 Overstrand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Council & Mayor's Office	-	-	-	-	-	-	-		-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-		-
Vote 3 - Management Services	-	1,815	1,815	-	-	-	-		1,815
Vote 4 - Finance	-	60	60	-	-	-	-		60
Vote 5 - Infrastructure & Planning	-	198,128	198,128	433	433	789	(356)	-45%	198,128
Vote 6 - Protection Services	-	300	300	-	-	-	-		300
Vote 7 - Economic and Social Development & Tourism	-	45	45	-	-	-	-		45
Vote 8 - Community Services	-	735	735	-	-	-	-		735
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	-	201,083	201,083	433	433	789	(356)	-45%	201,083
Single Year expenditure appropriation									
Vote 1 - Council & Mayor's Office	-	-	-	-	-	-	-		-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-		-
Vote 3 - Management Services	-	-	-	-	-	-	-		-
Vote 4 - Finance	-	-	-	-	-	-	-		-
Vote 5 - Infrastructure & Planning	-	17,475	17,475	-	-	-	-		17,475
Vote 6 - Protection Services	-	2,492	2,492	200	200	525	(325)	-62%	2,492
Vote 7 - Economic and Social Development & Tourism	-	-	-	-	-	-	-		-
Vote 8 - Community Services	-	14,970	14,970	-	-	-	-		14,970
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Capital single-year expenditure	-	34,937	34,937	200	200	525	(325)	-62%	34,937
Total Capital Expenditure	-	236,020	236,020	632	632	1,314	(682)	-52%	236,020
Capital Expenditure - Functional Classification									
Governance and administration	-	1,875	1,875	-	-	-	-		1,875
Executive and council	-	5	5	-	-	-	-		5
Finance and administration	-	1,870	1,870	-	-	-	-		1,870
Internal audit	-	-	-	-	-	-	-		-
Community and public safety	-	53,438	53,438	200	200	233	(33)	-14%	53,438
Community and social services	-	7,261	7,261	-	-	-	-		7,261
Sport and recreation	-	2,500	2,500	-	-	-	-		2,500
Public safety	-	2,792	2,792	200	200	233	(33)	-14%	2,792
Housing	-	40,885	40,885	-	-	-	-		40,885
Health	-	-	-	-	-	-	-		-
Economic and environmental services	-	14,068	14,068	-	-	-	-		14,068
Planning and development	-	1,478	1,478	-	-	-	-		1,478
Road transport	-	12,590	12,590	-	-	-	-		12,590
Environmental protection	-	-	-	-	-	-	-		-
Trading services	-	166,639	166,639	433	433	1,081	(649)	-60%	166,639
Energy sources	-	65,389	65,389	433	433	1,081	(649)	-60%	65,389
Water management	-	39,970	39,970	-	-	-	-		39,970
Waste water management	-	57,736	57,736	-	-	-	-		57,736
Waste management	-	3,544	3,544	-	-	-	-		3,544
Other	-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	-	236,020	236,020	632	632	1,314	(682)	-52%	236,020
Funded by:									
National Government	-	72,254	72,254	-	-	-	-		72,254
Provincial Government	-	-	-	-	-	-	-		-
District Municipality	-	-	-	-	-	-	-		-
Other transfers and grants	-	51,447	51,447	-	-	-	-		51,447
Transfers recognised - capital	-	123,702	123,702	-	-	-	-		123,702
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	-	80,175	80,175	433	433	681	(249)	-36%	80,175
Internally generated funds	-	32,143	32,143	200	200	633	(433)	-68%	32,143
Total Capital Funding	-	236,020	236,020	632	632	1,314	(682)	-52%	236,020

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	2021/22	Budget Year 2022/23			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash		31,308	31,308	172,913	31,338
Call investment deposits		400,000	400,000	510,254	400,000
Consumer debtors		92,590	92,590	103,344	92,590
Other debtors		59,486	59,486	42,853	59,486
Current portion of long-term receivables		–	–	–	–
Inventory		10,908	10,908	11,554	10,958
Total current assets	–	594,291	594,291	840,919	594,371
Non current assets					
Long-term receivables		–	–	–	–
Investments		70,005	70,005	61,089	70,005
Investment property		132,846	132,846	127,088	132,846
Investments in Associate		–	–	–	–
Property, plant and equipment		3,820,865	3,820,865	3,618,650	3,822,932
Agricultural		–	–	–	–
Biological assets		–	–	610	(68)
Intangible assets		8,203	8,203	8,940	8,203
Other non-current assets		130,928	130,928	112,126	130,928
Total non current assets	–	4,162,847	4,162,847	3,928,503	4,164,847
TOTAL ASSETS	–	4,757,138	4,757,138	4,769,422	4,759,219
LIABILITIES					
Current liabilities					
Bank overdraft		–	–	–	–
Borrowing		58,592	58,592	58,592	58,592
Consumer deposits		66,074	66,074	65,341	66,074
Trade and other payables		173,931	173,931	82,574	173,981
Provisions		48,210	48,210	48,210	48,210
Total current liabilities	–	346,808	346,808	254,718	346,858
Non current liabilities					
Borrowing		421,184	421,184	419,627	421,184
Provisions		290,101	290,101	274,070	290,101
Total non current liabilities	–	711,285	711,285	693,697	711,285
TOTAL LIABILITIES	–	1,058,092	1,058,092	948,415	1,058,142
NET ASSETS	–	3,699,046	3,699,046	3,821,007	3,701,076
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		3,695,823	3,695,823	3,817,779	3,688,475
Reserves		3,223	3,223	3,228	12,601
TOTAL COMMUNITY WEALTH/EQUITY	–	3,699,046	3,699,046	3,821,007	3,701,076

The statement of financial position is in line with expectations for the financial year.

Table C7: Monthly Budget Statement - Cash Flow

WC032 Overstrand - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates		285,907	285,907	24,024	24,024	23,826	199	1%	285,907
Service charges		843,505	843,505	66,035	66,035	65,372	664	1%	843,505
Other revenue		146,992	146,992	23,953	23,953	23,886	66	0%	146,992
Transfers and Subsidies - Operational		166,184	166,184	57,849	57,849	57,849	-		166,184
Transfers and Subsidies - Capital		72,254	72,254	19,763	19,763	19,763	-		72,254
Interest		24,871	24,871	2,067	2,067	2,067	-		24,871
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees		(1,373,971)	(1,373,971)	(123,254)	(123,254)	(123,657)	(403)	0%	(1,373,971)
Finance charges		(48,056)	(48,056)	(38)	(38)	(38)	-		(48,056)
Transfers and Grants		(13,057)	(13,057)	(942)	(942)	(942)	-		(13,057)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	104,629	104,629	69,457	69,457	68,125	(1,332)	-2%	104,629
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-		-
Decrease (increase) in non-current investments		(4,980)	(4,980)	(415)	(415)	(415)	-		(4,980)
Payments									
Capital assets		(236,020)	(236,020)	(632)	(632)	(632)	-		(236,020)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(241,000)	(241,000)	(1,047)	(1,047)	(1,047)	-		(241,000)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing		50,000	50,000	-	-	-	-		50,000
Increase (decrease) in consumer deposits		2,000	2,000	659	659	659	-		2,000
Payments									
Repayment of borrowing	-	(50,623)	(50,623)	(2,181)	(2,181)	(2,181)	-		(50,623)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	1,377	1,377	(1,522)	(1,522)	(1,522)	-		1,377
NET INCREASE/ (DECREASE) IN CASH HELD	-	(134,994)	(134,994)	66,888	66,888	65,556			(134,994)
Cash/cash equivalents at beginning:		566,302	566,302		616,280	566,302			616,280
Cash/cash equivalents at month/year end:	-	431,308	431,308		683,168	631,858			481,286

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 683.2million.

The municipality started the year with a positive cash balance of R616.3 million. The July closing balance is R683.2 million. Refer to Supporting Table SC9 for more details on the cash position.

Supporting Table SC9: Monthly Budget Statement – Actual & revised targets for cash receipts & cash flows

WC032 Overstrand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July

Description	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework		
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source															
Property rates	24,024	-	-	-	-	-	-	-	-	-	-	261,883	285,907	298,712	312,089
Service charges - electricity revenue	41,233	-	-	-	-	-	-	-	-	-	-	497,852	539,085	579,206	622,318
Service charges - water revenue	10,948	-	-	-	-	-	-	-	-	-	-	125,613	136,561	142,706	149,128
Service charges - sanitation revenue	3,161	-	-	-	-	-	-	-	-	-	-	86,755	89,916	93,783	97,816
Service charges - refuse	10,694	-	-	-	-	-	-	-	-	-	-	67,249	77,943	82,541	87,410
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	347	-	-	-	-	-	-	-	-	-	-	4,226	4,573	4,778	4,989
Interest earned - external investments	1,653	-	-	-	-	-	-	-	-	-	-	23,218	24,871	25,991	27,161
Interest earned - outstanding debtors	414	-	-	-	-	-	-	-	-	-	-	(414)	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,864	-	-	-	-	-	-	-	-	-	-	9,033	10,897	12,647	13,537
Licences and permits	279	-	-	-	-	-	-	-	-	-	-	2,356	2,636	2,750	2,869
Agency services	473	-	-	-	-	-	-	-	-	-	-	7,385	7,858	8,211	8,580
Transfer receipts - operating	57,849	-	-	-	-	-	-	-	-	-	-	108,335	166,184	174,999	192,746
Other revenue	20,988	-	-	-	-	-	-	-	-	-	-	100,040	121,028	81,758	45,957
Cash Receipts by Source	173,928	-	-	-	-	-	-	-	-	-	-	1,283,531	1,467,459	1,508,081	1,564,601
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National/	19,763	-	-	-	-	-	-	-	-	-	-	52,491	72,264	31,368	32,611
Transfers and subsidies - capital (monetary allocations) (National/	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	50,000	50,000	50,000	60,000
Increase (decrease) in consumer deposits	659	-	-	-	-	-	-	-	-	-	-	1,341	2,000	2,000	2,000
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(415)	-	-	-	-	-	-	-	-	-	-	(4,565)	(4,980)	(4,980)	(4,980)
Total Cash Receipts by Source	193,935	-	-	-	-	-	-	-	-	-	-	1,392,799	1,586,733	1,586,469	1,654,232
Cash Payments by Type															
Employee related costs	30,560	-	-	-	-	-	-	-	-	-	-	462,132	492,692	520,035	550,870
Remuneration of councillors	980	-	-	-	-	-	-	-	-	-	-	11,355	12,335	12,837	13,360
Interest paid	38	-	-	-	-	-	-	-	-	-	-	48,018	48,056	47,734	47,159
Bulk purchases - Electricity	7	-	-	-	-	-	-	-	-	-	-	384,154	384,161	417,237	453,161
Acquisitions - water & other inventory	1,347	-	-	-	-	-	-	-	-	-	-	50,789	52,137	51,837	55,539
Contracted services	773	-	-	-	-	-	-	-	-	-	-	269,157	269,929	279,215	293,223
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	942	-	-	-	-	-	-	-	-	-	-	12,115	13,057	13,060	13,582
General expenses	89,587	-	-	-	-	-	-	-	-	-	-	73,129	162,716	100,901	81,050
Cash Payments by Type	124,234	-	-	-	-	-	-	-	-	-	-	1,310,850	1,435,084	1,442,856	1,507,945
Other Cash Flows/Payments by Type															
Capital assets	632	-	-	-	-	-	-	-	-	-	-	235,387	236,020	102,598	99,011
Repayment of borrowing	2,181	-	-	-	-	-	-	-	-	-	-	48,443	50,623	58,592	51,239
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	127,047	-	-	-	-	-	-	-	-	-	-	1,594,681	1,721,727	1,604,046	1,658,194
NET INCREASE/(DECREASE) IN CASH HELD	66,888	-	-	-	-	-	-	-	-	-	-	(201,882)	(134,994)	(17,577)	(3,963)
Cash/cash equivalents at the month/year beginning:	616,280	683,168	683,168	683,168	683,168	683,168	683,168	683,168	683,168	683,168	683,168	683,168	616,280	481,286	463,709
Cash/cash equivalents at the month/year end:	683,168	683,168	683,168	683,168	683,168	683,168	683,168	683,168	683,168	683,168	683,168	481,286	481,286	463,709	459,746

This supporting table gives a detailed breakdown of information summarised in Table C7

PART 2 – SUPPORTING DOCUMENTATION

Debtors' analysis

Supporting Table SC3 Debtors' age analysis

(This table represents the debtors billing system representing the state of all debtors, including payments received in advance)

WC032 Overstrand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description		Budget Year 2022/23												Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.o Council Policy
NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days					
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	16,167	801	421	412	317	315	1,352	6,986	26,771	9,381	-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	24,111	934	470	347	292	273	1,389	5,594	33,410	7,895	-	-		
Receivables from Non-exchange Transactions - Property Rates	1400	28,243	845	387	319	299	434	1,338	5,463	37,327	7,852	-	-		
Receivables from Exchange Transactions - Waste Water Management	1500	9,393	385	253	266	232	189	961	4,753	16,431	6,400	-	-		
Receivables from Exchange Transactions - Waste Management	1600	8,160	313	204	193	157	152	634	2,606	12,420	3,743	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700	760	39	11	10	9	10	40	292	1,171	361	-	-		
Interest on Arrear Debtor Accounts	1810	144	49	48	56	61	67	468	12,162	13,055	12,814	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-		
Other	1900	(13,160)	264	151	168	155	133	722	7,897	(3,670)	9,074	-	-		
Total By Income Source	2000	73,818	3,630	1,946	1,770	1,521	1,573	6,903	45,753	136,914	57,520	-	-		
2021/22 - totals only		64,586	2,677	1,970	1,643	1,648	1,568	6,530	45,072	125,694	56,461	-	-		
Debtors Age Analysis By Customer Group															
Organs of State	2200	3,365	162	45	25	21	40	112	1,362	5,131	1,559	-	-		
Commercial	2300	9,888	176	97	77	47	40	224	2,467	13,015	2,854	-	-		
Households	2400	61,521	3,250	1,795	1,665	1,449	1,483	6,537	40,325	118,024	51,458	-	-		
Other	2500	(955)	41	10	3	5	10	31	1,599	743	1,648	-	-		
Total By Customer Group	2600	73,818	3,630	1,946	1,770	1,521	1,573	6,903	45,753	136,914	57,520	-	-		

The debtors' 12-month rolling average payment rate is 98,31% at the end of July 2022.

Summary of Indigent Households

Indigent Household Statistics

	Indigent Households	Amount	Other Households	Total Households	
2022					
July	7,301	NO VOTE for 2022-2023	28,772	36,073	20.24%
August			0		
September			0		
October			0		
November			0		
December			0		
2023					
January			0		
February			0		
March			0		
April			0		
May			0		
June			0		

Monthly FBS (Free Basic Services)

Free Basic Water				Free Basic Sanitation			
No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. 6 kilolitres per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. VIP toilets)
7301			10KL	7301	0	7301	waterborne
Free Basic Electricity				Free Basic Refuse Removal			
Beneficiaries provided by Eskom	Beneficiaries provided by Municipality	Non-grid energy Beneficiaries	level of Service (e.g. 50 Kwh per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (type of subsidy)
122	7179		50kWh	7301	0	7301	Total monthly levy

Summary of Debtors Age Analysis

(This table represents gross debtors only)

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total	Older than 30 Days
2022/2023										
June									0	0
May									0	0
April									0	0
March									0	0
February									0	0
January									0	0
December									0	0
November									0	0
October									0	0
September									0	0
August									0	0
July	88,495,299	3,629,544	1,946,083	1,769,685	1,521,309	1,572,722	6,903,366	45,753,005	151,591,012	63,095,713

Government Debt

Overstrand Municipality as at 31/07/2022 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	1,884,870	791,922	1,078,104	14,845
WCED 2251	463,781	463,781	0	0
OTHER 2255	164,476	22,400	141,625	451
HEALTH 2252	183,747	85,328	97,899	520
TPW 2256	2,342,524	-41,890	2,384,411	2
HUMAN SETTLE 2215	52,322	52,322	0	0
HOUSING 2253	4,602	4,602	0	0
OTHER MUNICIPALITIES 2276	35,059	35,059	0	0
TOTAL OUTSTANDING	5,131,382	1,413,525	3,702,039	15,818

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	5,152	-	-	-	-	-	-	-	5,152	4,412
VAT (output less input)	0400		-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	(10)			-	-	-	-	-	(10)	-
Auditor General	0800	-	-	-	-	-		-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5,143	-	-	-	-	-	-	-	5,143	4,412

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands	Yrs/Months							
Municipality								
LIBERTY 15934476	15 YEARS	Policy	01/09/2025	40		20,034	125	20,199
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	52		35,922	260	36,234
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	70		4,556	30	4,657
ABSA 9331734880	DEP PLUS	DEP PLUS		39	4.3	10,251	(36)	10,254
Nedbank 03/7881534451 ref. 267	181 DAYS	FIXED DEP	27/07/2022	2,727	5.5	100,000	(102,727)	-
ABSA 2080318950	121 DAYS	FIXED DEP	22/07/2022	1,843	5.56	100,000	(101,843)	-
Standard Bank 288343005-032	60 DAYS	FIXED DEP	22/07/2022	929	5.65	100,000	(100,929)	-
ABSA 2080500660	92 DAYS	FIXED DEP	30/09/2022		6.07	100,000		100,000
Nedbank 03/7881534451 ref. 270	185 DAYS	FIXED DEP	23/01/2023		7.31		100,000	100,000
Standard Bank 288343005-032	91 DAYS	FIXED DEP	21/10/2022		6.6		100,000	100,000
Nedbank 03/7881534451 ref. 271	183 DAYS	FIXED DEP	26/01/2022		7.31		100,000	100,000
ABSA 2080554716	92 DAYS	FIXED DEP	27/10/2022		6.61		100,000	100,000
Municipality sub-total				5,701		470,763	94,880	571,344
TOTAL INVESTMENTS AND INTEREST				5,701		470,763	94,880	571,344

Surplus cash not immediately required is invested in call and short-term investments.

Long term investments relate to the sinking fund investments.

Allocations and grant receipts and expenditure

Supporting Table SC6 – Grant receipts

WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	-	152,183	152,183	55,339	55,339	55,339	-		152,183
Operational Revenue:General Revenue:Equitable Share	-	141,896	141,896	55,339	55,339	55,339	-		141,896
Energy Efficiency and Demand-side [Schedule 5B]	-	5,000	5,000	-	-	-	-		5,000
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	-	2,593	2,593	-	-	-	-		2,593
Local Government Financial Management Grant [Schedule 5B]	-	1,550	1,550	-	-	-	-		1,550
Municipal Infrastructure Grant [Schedule 5B]	-	1,144	1,144	-	-	-	-		1,144
Provincial Government:	-	71,715	71,715	2,420	2,420	2,420	-		71,715
Community Library Services Grant	-	8,258	8,258	-	-	-	-		8,258
Thusong Services Centres Grant	-	150	150	-	-	-	-		150
Resource funding for the establish & support of K9 Unit CDW	-	2,420	2,420	2,420	2,420	2,420	-		2,420
Maintenance & Construction of Transport Infrastructure	-	75	75	-	-	-	-		75
RESOURCE FUNDING FOR THE EST OF LAW ENFORCEMENT REACTION UNIT	-	140	140	-	-	-	-		140
Human Settlements (Housing - Construction Contracts)	-	2,958	2,958	-	-	-	-		2,958
	-	57,714	57,714	-	-	-	-		57,714
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	-	-	-	-	-	-	-		-
Non-profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
Higher Educational Institutions	-	-	-	-	-	-	-		-
Parent Municipality / Entity	-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	-	223,898	223,898	57,759	57,759	57,759	-		223,898
Capital Transfers and Grants									
National Government:	-	72,254	72,254	19,852	19,852	19,852	-		72,254
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	-	21,331	21,331	10,665	10,665	10,665	-		21,331
Municipal Infrastructure Grant [Schedule 5B]	-	23,484	23,484	1,187	1,187	1,187	-		23,484
Water Services Infrastructure Grant [Schedule 5B]	-	27,439	27,439	8,000	8,000	8,000	-		27,439
Provincial Government:	-	38,785	38,785	-	-	-	-		38,785
Human Settlements (Housing - Construction Contracts)	-	38,785	38,785	-	-	-	-		38,785
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	-	-	-	-	-	-	-		-
Non-Profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
Higher Educational Institutions	-	-	-	-	-	-	-		-
Parent Municipality / Entity	-	-	-	-	-	-	-		-
Transfer from Operational Revenue	-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	-	111,039	111,039	19,852	19,852	19,852	-		111,039
TOTAL RECEIPTS OF TRANSFERS & GRANTS	-	334,937	334,937	77,611	77,611	77,611	-		334,937

Grant receipts are monitored according to the payment schedules. Year to date actuals only reflects actual receipts for 2022/2023.

No notifications received from project managers of any funds withheld.

Supporting Table SC7(1) – Grant expenditure

WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	–	10,287	10,287	123	123	123	–		10,287
Operational Revenue:General Revenue:Equitable Share	–	–	–	–	–	–	–		–
Energy Efficiency and Demand-side [Schedule 5B]	–	5,000	5,000	–	–	–	–		5,000
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	–	2,593	2,593	–	–	–	–		2,593
Local Government Financial Management Grant [Schedule 5B]	–	1,550	1,550	34	34	34	–		1,550
Municipal Infrastructure Grant [Schedule 5B]	–	1,144	1,144	90	90	90	–		1,144
Provincial Government:	–	71,715	71,715	754	754	754	–		71,715
Community Library Services Grant	–	8,258	8,258	545	545	545	–		8,258
Thusong Services Centres Grant	–	150	150	–	–	–	–		150
Resource funding for the establish & support of K9 Unit	–	2,420	2,420	209	209	209	–		2,420
CDW	–	75	75	–	–	–	–		75
Maintenance & Construction of Transport Infrastructure	–	140	140	–	–	–	–		140
RESOURCE FUNDING FOR THE EST OF LAW ENFORCEMENT REACTION UNIT	–	2,958	2,958	–	–	–	–		2,958
Human Settlements (Housing - Construction Contracts)	–	57,714	57,714	–	–	–	–		57,714
District Municipality:	–	–	–	–	–	–	–		–
Specify (Add grant description)	–	–	–	–	–	–	–		–
Specify (Add grant description)	–	–	–	–	–	–	–		–
Specify (Add grant description)	–	–	–	–	–	–	–		–
Other grant providers:	–	–	–	–	–	–	–		–
Departmental Agencies and Accounts	–	–	–	–	–	–	–		–
Foreign Government and International Organisations	–	–	–	–	–	–	–		–
Households	–	–	–	–	–	–	–		–
Non-profit Institutions	–	–	–	–	–	–	–		–
Private Enterprises	–	–	–	–	–	–	–		–
Public Corporations	–	–	–	–	–	–	–		–
Higher Educational Institutions	–	–	–	–	–	–	–		–
Parent Municipality / Entity	–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:	–	82,002	82,002	877	877	877	–		82,002
Capital expenditure of Transfers and Grants									
National Government:	–	72,254	72,254	–	–	–	–		72,254
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	–	21,331	21,331	–	–	–	–		21,331
Municipal Infrastructure Grant [Schedule 5B]	–	23,484	23,484	–	–	–	–		23,484
Water Services Infrastructure Grant [Schedule 5B]	–	27,439	27,439	–	–	–	–		27,439
Provincial Government:	–	38,785	38,785	–	–	–	–		38,785
Human Settlements (Housing - Construction Contracts)	–	38,785	38,785	–	–	–	–		38,785
District Municipality:	–	–	–	–	–	–	–		–
Specify (Add grant description)	–	–	–	–	–	–	–		–
Specify (Add grant description)	–	–	–	–	–	–	–		–
Specify (Add grant description)	–	–	–	–	–	–	–		–
Other grant providers:	–	12,662	12,662	–	–	–	–		12,662
Departmental Agencies and Accounts	–	–	–	–	–	–	–		–
Foreign Government and International Organisations	–	–	–	–	–	–	–		–
Households	–	–	–	–	–	–	–		–
Non-Profit Institutions	–	–	–	–	–	–	–		–
Private Enterprises	–	–	–	–	–	–	–		–
Public Corporations	–	12,662	12,662	–	–	–	–		12,662
Higher Educational Institutions	–	–	–	–	–	–	–		–
Parent Municipality / Entity	–	–	–	–	–	–	–		–
Transfer from Operational Revenue	–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants	–	123,702	123,702	–	–	–	–		123,702
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	–	205,703	205,703	877	877	877	–		205,703

Grant expenditure is monitored against grant receipts.

Supporting Table SC7(2) – Expenditure against approved rollovers

WC032 Overstrand - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M01 July

Description	Budget Year 2022/23				
	Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Operational Revenue:General Revenue:Equitable Share	-	-	-	-	
Operational:Revenue:General Revenue:Fuel Levy	-	-	-	-	
2014 African Nations Championship Host City Operating Grant [Schedule 5B]	-	-	-	-	
Agriculture Research and Technology	-	-	-	-	
Agriculture, Conservation and Environmental	-	-	-	-	
Arts and Culture Sustainable Resource Management	-	-	-	-	
Community Library	-	-	-	-	
Department of Environmental Affairs	-	-	-	-	
Department of Tourism	-	-	-	-	
Department of Water Affairs and Sanitation Masibambane	-	-	-	-	
Emergency Medical Service	-	-	-	-	
Energy Efficiency and Demand-side [Schedule 5B]	-	-	-	-	
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	-	-	-	-	
HIV and Aids	-	-	-	-	
Housing Accreditation	-	-	-	-	
Housing Top structure	-	-	-	-	
Infrastructure Skills Development Grant [Schedule 5B]	-	-	-	-	
Integrated City Development Grant	-	-	-	-	
Khayelitsha Urban Renewal	-	-	-	-	
Local Government Financial Management Grant [Schedule 5B]	-	-	-	-	
Mitchell's Plain Urban Renewal	-	-	-	-	
Municipal Demarcation and Transition Grant [Schedule 5B]	-	-	-	-	
Municipal Disaster Grant [Schedule 5B]	-	-	-	-	
Municipal Human Settlement Capacity Grant [Schedule 5B]	-	-	-	-	
Municipal Systems Improvement Grant	-	-	-	-	
Natural Resource Management Project	-	-	-	-	
Neighbourhood Development Partnership Grant	-	-	-	-	
Operation Clean Audit	-	-	-	-	
Municipal Disaster Recovery Grant	-	-	-	-	
Provincial Government:	-	-	-	-	
Total operating expenditure of Approved Roll-overs	-	-	-	-	
Capital expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	-	-	-	-	
Municipal Infrastructure Grant [Schedule 5B]	-	-	-	-	
Municipal Water Infrastructure Grant [Schedule 5B]	-	-	-	-	
Neighbourhood Development Partnership Grant [Schedule 5B]	-	-	-	-	
Public Transport Infrastructure Grant [Schedule 5B]	-	-	-	-	
Rural Household Infrastructure Grant [Schedule 5B]	-	-	-	-	
Rural Road Asset Management Systems Grant [Schedule 5B]	-	-	-	-	
Urban Settlement Development Grant [Schedule 4B]	-	-	-	-	
Municipal Human Settlement	-	-	-	-	
Community Library	-	-	-	-	
Integrated City Development Grant [Schedule 4B]	-	-	-	-	
Municipal Disaster Recovery Grant [Schedule 4B]	-	-	-	-	
Energy Efficiency and Demand Side Management Grant	-	-	-	-	
Khayelitsha Urban Renewal	-	-	-	-	
Local Government Financial Management Grant [Schedule 5B]	-	-	-	-	
Municipal Systems Improvement Grant [Schedule 5B]	-	-	-	-	
Public Transport Network Grant [Schedule 5B]	-	-	-	-	
Public Transport Network Operations Grant [Schedule 5B]	-	-	-	-	
Regional Bulk Infrastructure Grant [Schedule 5B]	-	-	-	-	
Water Services Infrastructure Grant [Schedule 5B]	-	-	-	-	
WIFI Connectivity	-	-	-	-	
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	-	-	-	-	
Aquaponic Project	-	-	-	-	
Restition Settlement	-	-	-	-	
Infrastructure Skills Development Grant [Schedule 5B]	-	-	-	-	
Restructuring Seed Funding	-	-	-	-	
Municipal Disaster Relief Grant	-	-	-	-	
Municipal Emergency Housing Grant	-	-	-	-	
Metro Informal Settlements Partnership Grant	-	-	-	-	
Provincial Government:	-	-	-	-	
Total capital expenditure of Approved Roll-overs	-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	-	-	-	-	

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration R thousands	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	A	B	C						D
<u>Councillors (Political Office Bearers plus Other)</u>									
Basic Salaries and Wages		11,137	11,137	888	888	928	(40)	-4%	11,137
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		1,199	1,199	92	92	100	(8)	-8%	1,199
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	-	12,335	12,335	980	980	1,028	(48)	-5%	12,335
% increase		0.0%	0.0%						0.0%
<u>Senior Managers of the Municipality</u>									
Basic Salaries and Wages		12,871	12,859	1,029	1,029	1,072	(43)	-4%	12,859
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		149	149	-	-	12	(12)	-100%	149
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		181	181	15	15	15	-	-	181
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	-	13,201	13,188	1,044	1,044	1,099	(55)	-5%	13,188
% increase		0.0%	0.0%						0.0%
<u>Other Municipal Staff</u>									
Basic Salaries and Wages		302,007	301,347	21,390	21,390	21,759	(368)	-2%	301,347
Pension and UIF Contributions		52,863	53,191	3,938	3,938	3,945	(7)	0%	53,191
Medical Aid Contributions		17,116	17,168	1,254	1,254	1,273	(19)	-1%	17,168
Overtime		42,848	42,848	13	13	13	-	-	42,848
Performance Bonus		520	520	43	43	43	0	0%	520
Motor Vehicle Allowance		8,321	8,321	673	673	693	(21)	-3%	8,321
Cellphone Allowance		2,184	2,214	164	164	184	(20)	-11%	2,214
Housing Allowances		1,829	1,859	149	149	155	(6)	-4%	1,859
Other benefits and allowances		41,698	42,021	1,217	1,217	1,226	(8)	-1%	42,021
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	21,891	21,891	1,824	1,824	1,824	0	0%	21,891
Sub Total - Other Municipal Staff	-	491,277	491,380	30,666	30,666	31,116	(450)	-1%	491,380
% increase		0.0%	0.0%						0.0%
Total Parent Municipality	-	516,813	516,903	32,690	32,690	33,243	(553)	-2%	516,903
Unpaid salary, allowances & benefits in arrears:									
TOTAL SALARY, ALLOWANCES & BENEFITS	-	516,813	516,903	32,690	32,690	33,243	(553)	-2%	516,903
% increase		0.0%	0.0%						0.0%
TOTAL MANAGERS AND STAFF	-	504,478	504,568	31,710	31,710	32,215	(505)	-2%	504,568

SDBIP

The results of the SDBIP are included in a comprehensive report that is tabled quarterly in Council.

Financial Performance

Supporting Table SC2

WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July

Description of financial indicator	Basis of calculation	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	12.2%	12.2%	0.1%	3.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	34.0%	34.0%	68.4%	34.0%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	17.7%	17.7%	14.7%	17.7%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	13070.1%	13070.1%	13001.2%	3342.5%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	0.0%	171.4%	171.4%	330.1%	171.4%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	124.4%	124.4%	268.2%	124.4%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	10.2%	10.2%	90.1%	10.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%		Annual Indicator	100.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		6.0%		Annual Indicator	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		24.5%		Annual Indicator	24.5%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	33.7%	33.7%	19.5%	33.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	13.0%	13.0%	0.0%	4.0%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		15.7		Annual Indicator	15.7
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		13.3%		Annual Indicator	13.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4.1		Annual Indicator	4.1

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July		1,314	1,314	632	632	1,314	682	51.9%	0%
August		1,459	1,459	–					
September		20,244	20,244	–					
October		7,764	7,764	–					
November		10,769	10,769	–					
December		32,383	32,383	–					
January		11,480	11,480	–					
February		19,504	19,504	–					
March		29,836	29,836	–					
April		16,419	16,419	–					
May		18,664	18,664	–					
June		66,183	66,183	–					
Total Capital expenditure	–	236,020	236,020	632					

Top 10 Capital Projects

Nu	Local Area	Ward	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Overstrand	Overstrand	LCH SERVICES CONSTRUCTION CONTRACTS	38,785,000	38,785,000	0	Masakhane UISP Phase 2 - 100%, Masakhane UISP Phase 3 - 100%, Masakhane UISP Phase 4 - 95%, Masakhane Phase 1 Wetcores - 100%, Mnt Pleasant IRDP Phase 1 - 100%, Transit Camp Wetcores - 100%; Masakhane Phase 2 Wetcores - 100%	Masakhane UISP Phase 2 - 100%, Masakhane UISP Phase 3 - 100%, Masakhane UISP Phase 4 - Construction Phase. Masakhane Phase 1 Wetcores - 100%, Mnt Pleasant IRDP - Construction Phase; Transit Camp Wetcores - 100%; Masakhane Phase 2 Wetcores - 100%	Not applicable.	Not applicable.
2	Gansbaai	Multi-ward Gb Area	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	37,500,000	37,500,000		Work in progress.	Construction underway.	Not applicable.	Not applicable.
3	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS RISING MAINS	27,539,000	27,539,000		(1) Construction of new inlet pumpstation at Hermanus; (2) Planning of new Zwingle's corner pumpstation	(1) Construction; (2) Planning of next phase.	None to date	Not applicable.
4	Kleinmond	Multi-ward Km Area	KLEINMOND WWTW REFURBISH UPGRADE	22,441,638	22,441,638		Procurement process in progress.	Tender stage. Tender period closes on 5 August 2022.	None to date	Not applicable.
5	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	16,472,000	16,472,000		Procurement process in progress.	Tender evaluation stage: Tenders closed on 22 July 2022, and bids are being evaluated.	None to date	Not applicable.
6	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	16,000,000	16,000,000	-	Work in progress.	Electrification of Masakhane and Blompark areas underway.	Not applicable.	Not applicable.
7	Masakhane	Ward 02	MASAKHANE HOUSING PROJECT BUS ROUTE	7,581,600	7,581,600	-	Tender evaluation.	Tender evaluation-BEC meeting held 05/08/22	Not applicable.	Not applicable.
8	Masakhane	Ward 02	UPGRADE WATER LINES & NEW BOOSTER PUMPSTATION VALVES	7,000,000	7,000,000	-	Tender evaluation.	Tender evaluation.	Not applicable.	Not applicable.
9	Hermanus	Ward 03	HERMANUS MV LV UPGRADE REPLACEMENT	6,000,000	6,000,000	-	In process of compiling tender document.	In process of compiling tender document.	Not applicable.	Not applicable.
10	Stanford	Ward 01	UPGRADE BULK WATER	5,615,000	5,615,000	-	Tender evaluation.	Tender evaluation-Awaiting BEC date.	Not applicable.	Not applicable.
Totals				184,934,238	184,934,238					

Low costing housing services:
Construction Contracts & Land

Note:

Due to change in accounting treatment of construction contracts relating to housing.
The housing projects is consolidated for this template.

Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	–	85,364	85,364	–	–	–	–		85,364
Roads Infrastructure	–	12,255	12,255	–	–	–	–		12,255
Roads	–	12,255	12,255	–	–	–	–		12,255
Storm water Infrastructure	–	1,636	1,636	–	–	–	–		1,636
Drainage Collection	–	–	–	–	–	–	–		–
Storm water Conveyance	–	1,636	1,636	–	–	–	–		1,636
Attenuation	–	–	–	–	–	–	–		–
Electrical Infrastructure	–	53,500	53,500	–	–	–	–		53,500
MV Substations	–	37,500	37,500	–	–	–	–		37,500
MV Switching Stations	–	–	–	–	–	–	–		–
MV Networks	–	16,000	16,000	–	–	–	–		16,000
Water Supply Infrastructure	–	12,483	12,483	–	–	–	–		12,483
Dams and Weirs	–	–	–	–	–	–	–		–
Boreholes	–	4,803	4,803	–	–	–	–		4,803
Reservoirs	–	–	–	–	–	–	–		–
Pump Stations	–	7,000	7,000	–	–	–	–		7,000
Distribution	–	680	680	–	–	–	–		680
Sanitation Infrastructure	–	4,020	4,020	–	–	–	–		4,020
Pump Station	–	–	–	–	–	–	–		–
Reticulation	–	4,020	4,020	–	–	–	–		4,020
Solid Waste Infrastructure	–	1,470	1,470	–	–	–	–		1,470
Landfill Sites	–	–	–	–	–	–	–		–
Waste Transfer Stations	–	1,250	1,250	–	–	–	–		1,250
Waste Processing Facilities	–	220	220	–	–	–	–		220
Community Assets	–	10,951	10,951	–	–	–	–		10,951
Community Facilities	–	6,701	6,701	–	–	–	–		6,701
Libraries	–	4,374	4,374	–	–	–	–		4,374
Parks	–	87	87	–	–	–	–		87
Public Open Space	–	1,050	1,050	–	–	–	–		1,050
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	1,190	1,190	–	–	–	–		1,190
Sport and Recreation Facilities	–	4,250	4,250	–	–	–	–		4,250
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	4,250	4,250	–	–	–	–		4,250
Capital Spares	–	–	–	–	–	–	–		–
Other assets	–	41,802	41,802	200	200	785	586	74.6%	41,802
Operational Buildings	–	3,017	3,017	200	200	785	586	74.6%	3,017
Municipal Offices	–	3,017	3,017	200	200	785	586	74.6%	3,017
Housing	–	38,785	38,785	–	–	–	–		38,785
Staff Housing	–	–	–	–	–	–	–		–
Social Housing	–	38,785	38,785	–	–	–	–		38,785
Capital Spares	–	–	–	–	–	–	–		–
Computer Equipment	–	1,888	1,888	–	–	–	–		1,888
Computer Equipment	–	1,888	1,888	–	–	–	–		1,888
Furniture and Office Equipment	–	765	765	–	–	–	–		765
Furniture and Office Equipment	–	765	765	–	–	–	–		765
Machinery and Equipment	–	1,185	1,185	–	–	–	–		1,185
Machinery and Equipment	–	1,185	1,185	–	–	–	–		1,185
Transport Assets	–	–	–	–	–	–	–		–
Transport Assets	–	–	–	–	–	–	–		–
Land	–	–	–	–	–	–	–		–
Land	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	–	141,955	141,955	200	200	785	586	74.6%	141,955

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class -

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	-	20,730	20,730	433	433	529	96	18.2%	20,730
Electrical Infrastructure	-	1,058	1,058	433	433	529	96	18.2%	1,058
MV Switching Stations	-	1,058	1,058	433	433	529	96	18.2%	1,058
Water Supply Infrastructure	-	19,172	19,172	-	-	-	-	-	19,172
Pump Stations	-	500	500	-	-	-	-	-	500
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	18,672	18,672	-	-	-	-	-	18,672
Sanitation Infrastructure	-	500	500	-	-	-	-	-	500
Pump Station	-	500	500	-	-	-	-	-	500
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	-	20,730	20,730	433	433	529	96	18.2%	20,730

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	–	161,349	161,349	6,119	6,119	13,246	7,127	53.8%	161,349
Roads Infrastructure	–	72,275	72,275	2,073	2,073	6,023	3,950	65.6%	72,275
Roads	–	72,275	72,275	2,073	2,073	6,023	3,950	65.6%	72,275
Storm water Infrastructure	–	7,335	7,335	213	213	611	398	65.2%	7,335
Drainage Collection	–	–	–	–	–	–	–	–	–
Storm water Conveyance	–	7,335	7,335	213	213	611	398	65.2%	7,335
Attenuation	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	–	39,232	39,232	2,113	2,113	3,269	1,156	35.4%	39,232
LV Networks	–	39,232	39,232	2,113	2,113	3,269	1,156	35.4%	39,232
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	–	22,142	22,142	1,002	1,002	1,845	843	45.7%	22,142
Water Treatment Works	–	297	297	10	10	25	15	59.3%	297
Bulk Mains	–	–	–	–	–	–	–	–	–
Distribution	–	19,083	19,083	916	916	1,590	674	42.4%	19,083
Distribution Points	–	2,761	2,761	76	76	230	154	67.0%	2,761
Sanitation Infrastructure	–	13,044	13,044	439	439	1,087	648	59.6%	13,044
Pump Station	–	–	–	–	–	–	–	–	–
Reticulation	–	7,386	7,386	407	407	615	208	33.8%	7,386
Waste Water Treatment Works	–	5,658	5,658	32	32	472	440	93.3%	5,658
Solid Waste Infrastructure	–	7,320	7,320	279	279	410	132	32.1%	7,320
Waste Processing Facilities	–	2,397	2,397	–	–	–	–	–	2,397
Waste Drop-off Points	–	4,924	4,924	279	279	410	132	32.1%	4,924
Community Assets	–	58,365	58,065	2,660	2,660	4,839	2,179	45.0%	58,065
Community Facilities	–	43,516	43,304	2,086	2,086	3,609	1,523	42.2%	43,304
Halls	–	6,029	5,829	283	283	486	202	41.6%	5,829
Cemeteries/Crematoria	–	1,112	1,112	38	38	93	55	58.9%	1,112
Police	–	–	–	–	–	–	–	–	–
Parks	–	31,703	31,691	1,601	1,601	2,641	1,039	39.4%	31,691
Public Open Space	–	3,684	3,684	136	136	307	171	55.8%	3,684
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	988	988	27	27	82	55	66.9%	988
Sport and Recreation Facilities	–	14,849	14,761	574	574	1,230	656	53.3%	14,761
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	–	14,849	14,761	574	574	1,230	656	53.3%	14,761
Capital Spares	–	–	–	–	–	–	–	–	–
Other assets	–	15,246	15,621	72	72	1,299	1,227	94.5%	15,621
Operational Buildings	–	15,246	15,621	72	72	1,299	1,227	94.5%	15,621
Municipal Offices	–	15,208	15,583	72	72	1,299	1,227	94.5%	15,583
Depots	–	38	38	–	–	–	–	–	38
Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	6,994	6,994	1,111	1,111	583	(528)	-90.6%	6,994
Licences and Rights	–	6,994	6,994	1,111	1,111	583	(528)	-90.6%	6,994
Computer Software and Applications	–	6,994	6,994	1,111	1,111	583	(528)	-90.6%	6,994
Computer Equipment	–	2,280	2,280	–	–	–	–	–	2,280
Computer Equipment	–	2,280	2,280	–	–	–	–	–	2,280
Furniture and Office Equipment	–	6,330	6,341	11	11	528	518	98.0%	6,341
Furniture and Office Equipment	–	6,330	6,341	11	11	528	518	98.0%	6,341
Machinery and Equipment	–	5,601	5,601	17	17	467	450	96.3%	5,601
Machinery and Equipment	–	5,601	5,601	17	17	467	450	96.3%	5,601
Transport Assets	–	11,779	11,779	149	149	982	833	84.8%	11,779
Transport Assets	–	11,779	11,779	149	149	982	833	84.8%	11,779
Land	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	–	267,944	268,030	10,139	10,139	21,943	11,804	53.8%	268,030

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Infrastructure	-	119,152	119,152	9,929	9,929	9,929	0	0.0%	119,152
Roads Infrastructure	-	37,723	37,723	3,144	3,144	3,144	0	0.0%	37,723
Roads		37,723	37,723	3,144	3,144	3,144	0	0.0%	37,723
Storm water Infrastructure	-	7,993	7,993	666	666	666	0	0.0%	7,993
Drainage Collection		7,993	7,993	666	666	666	0	0.0%	7,993
Storm water Conveyance		-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-		-
Electrical Infrastructure	-	29,061	29,061	2,422	2,422	2,422	(0)	0.0%	29,061
LV Networks		29,061	29,061	2,422	2,422	2,422	(0)	0.0%	29,061
Capital Spares		-	-	-	-	-	-		-
Water Supply Infrastructure	-	23,565	23,565	1,964	1,964	1,964	0	0.0%	23,565
Distribution		23,565	23,565	1,964	1,964	1,964	0	0.0%	23,565
Sanitation Infrastructure	-	17,550	17,550	1,462	1,462	1,462	(0)	0.0%	17,550
Pump Station		-	-	-	-	-	-		-
Reticulation		-	-	-	-	-	-		-
Waste Water Treatment Works		17,550	17,550	1,462	1,462	1,462	(0)	0.0%	17,550
Solid Waste Infrastructure	-	3,260	3,260	272	272	272	0	0.0%	3,260
Landfill Sites		3,260	3,260	272	272	272	0	0.0%	3,260
Community Assets	-	-	-	-	-	-	-		-
Community Facilities	-	-	-	-	-	-	-		-
Other assets	-	14,913	14,913	1,243	1,243	1,243	0	0.0%	14,913
Operational Buildings	-	14,913	14,913	1,243	1,243	1,243	0	0.0%	14,913
Municipal Offices		14,913	14,913	1,243	1,243	1,243	0	0.0%	14,913
Biological or Cultivated Assets	-	68	68	6	6	6	(0)	0.0%	68
Biological or Cultivated Assets		68	68	6	6	6	(0)	0.0%	68
Intangible Assets	-	400	400	33	33	33	(0)	0.0%	400
Licences and Rights	-	400	400	33	33	33	(0)	0.0%	400
Computer Software and Applications		400	400	33	33	33	(0)	0.0%	400
Computer Equipment	-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-		-
Furniture and Office Equipment	-	3,535	3,535	295	295	295	0	0.0%	3,535
Furniture and Office Equipment		3,535	3,535	295	295	295	0	0.0%	3,535
Machinery and Equipment	-	1,617	1,617	135	135	135	0	0.0%	1,617
Machinery and Equipment		1,617	1,617	135	135	135	0	0.0%	1,617
Transport Assets	-	6,911	6,911	576	576	576	(0)	0.0%	6,911
Transport Assets		6,911	6,911	576	576	576	(0)	0.0%	6,911
Land	-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-		-
Total Depreciation	-	146,596	146,596	12,216	12,216	12,216	0	0.0%	146,596

Supporting Table SC13e

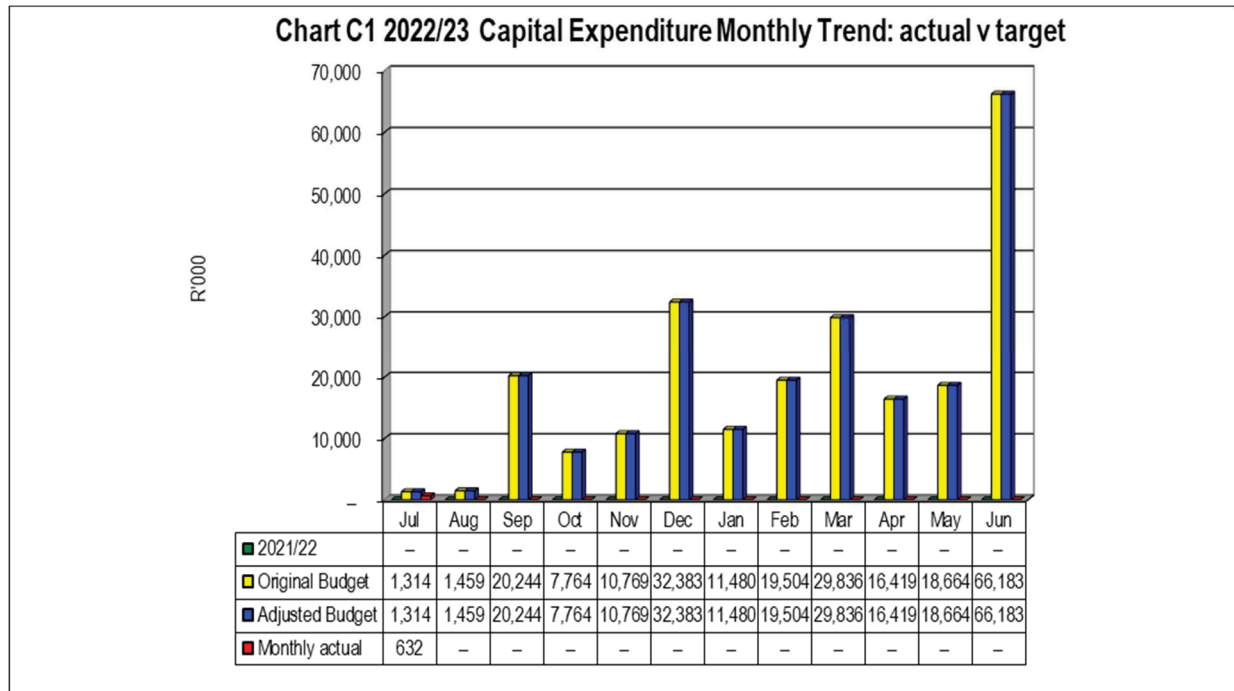
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class -

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	-	72,800	72,800	-	-	-	-		72,800
Electrical Infrastructure	-	10,831	10,831	-	-	-	-		10,831
MV Networks	-	10,831	10,831	-	-	-	-		10,831
LV Networks	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Water Supply Infrastructure	-	8,315	8,315	-	-	-	-		8,315
Pump Stations	-	1,000	1,000	-	-	-	-		1,000
Water Treatment Works	-	-	-	-	-	-	-		-
Bulk Mains	-	-	-	-	-	-	-		-
Distribution	-	7,315	7,315	-	-	-	-		7,315
Sanitation Infrastructure	-	51,581	51,581	-	-	-	-		51,581
Pump Station	-	27,539	27,539	-	-	-	-		27,539
Reticulation	-	500	500	-	-	-	-		500
Waste Water Treatment Works	-	23,542	23,542	-	-	-	-		23,542
Solid Waste Infrastructure	-	2,074	2,074	-	-	-	-		2,074
Waste Drop-off Points	-	2,074	2,074	-	-	-	-		2,074
Community Assets	-	534	534	-	-	-	-		534
Community Facilities	-	334	334	-	-	-	-		334
Airports	-	-	-	-	-	-	-		-
Taxi Ranks/Bus Terminals	-	334	334	-	-	-	-		334
Capital Spares	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	200	200	-	-	-	-		200
Indoor Facilities	-	-	-	-	-	-	-		-
Outdoor Facilities	-	200	200	-	-	-	-		200
Capital Spares	-	-	-	-	-	-	-		-
Other assets	-	-	-	-	-	-	-		-
Computer Equipment	-	-	-	-	-	-	-		-
Computer Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Machinery and Equipment	-	-	-	-	-	-	-		-
Machinery and Equipment	-	-	-	-	-	-	-		-
Transport Assets	-	-	-	-	-	-	-		-
Transport Assets	-	-	-	-	-	-	-		-
Land	-	-	-	-	-	-	-		-
Land	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Total Capital Expenditure on upgrading of existing assets	-	73,335	73,335	-	-	-	-		73,335

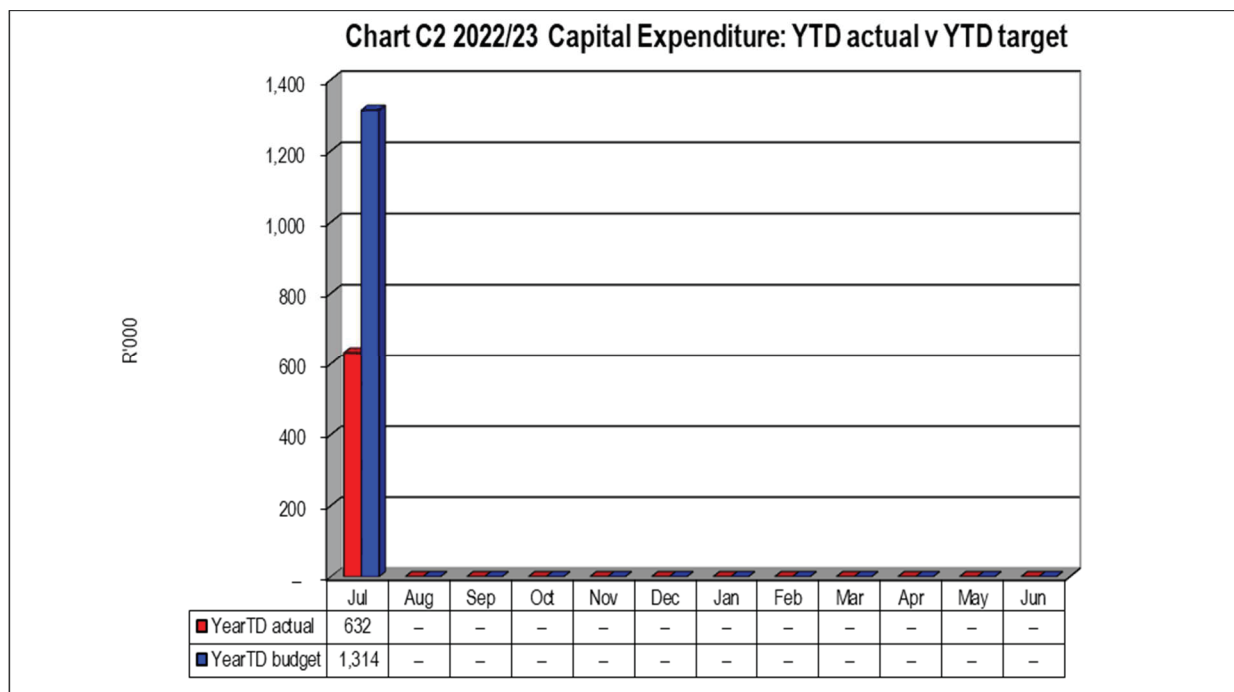
Other supporting documentation

Section 71 charts

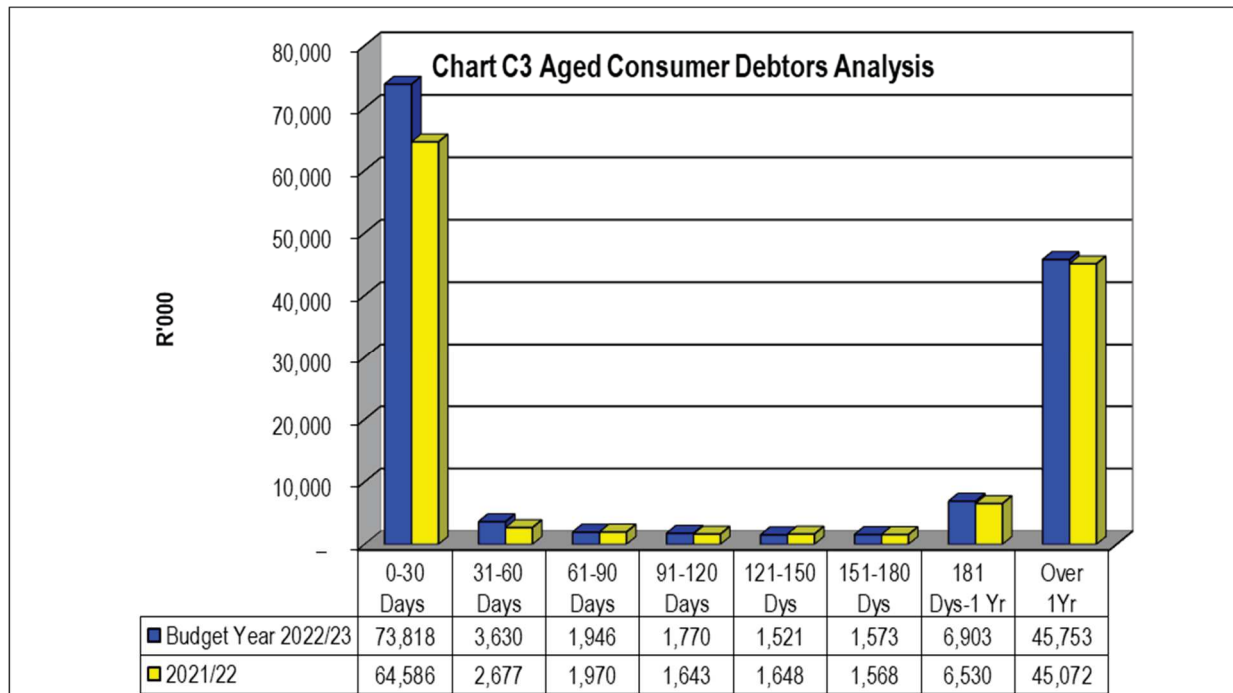
Capital expenditure monthly trend - actual vs target



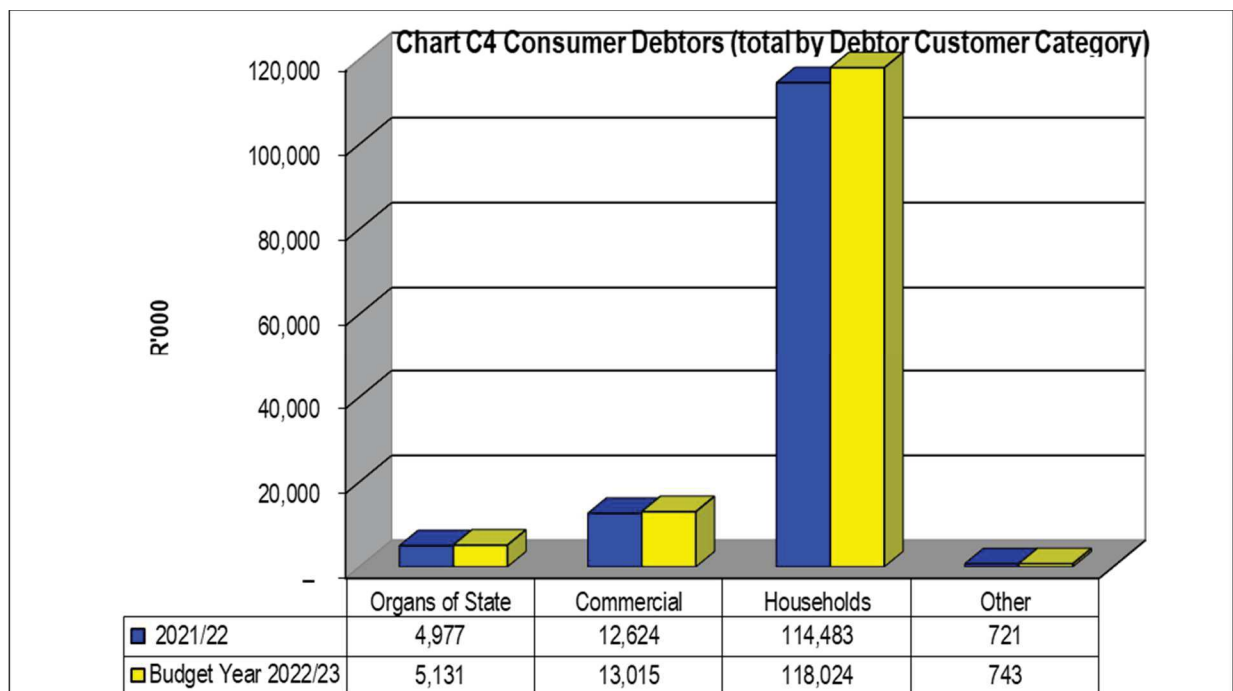
Capital expenditure – YTD actual vs YTD trend



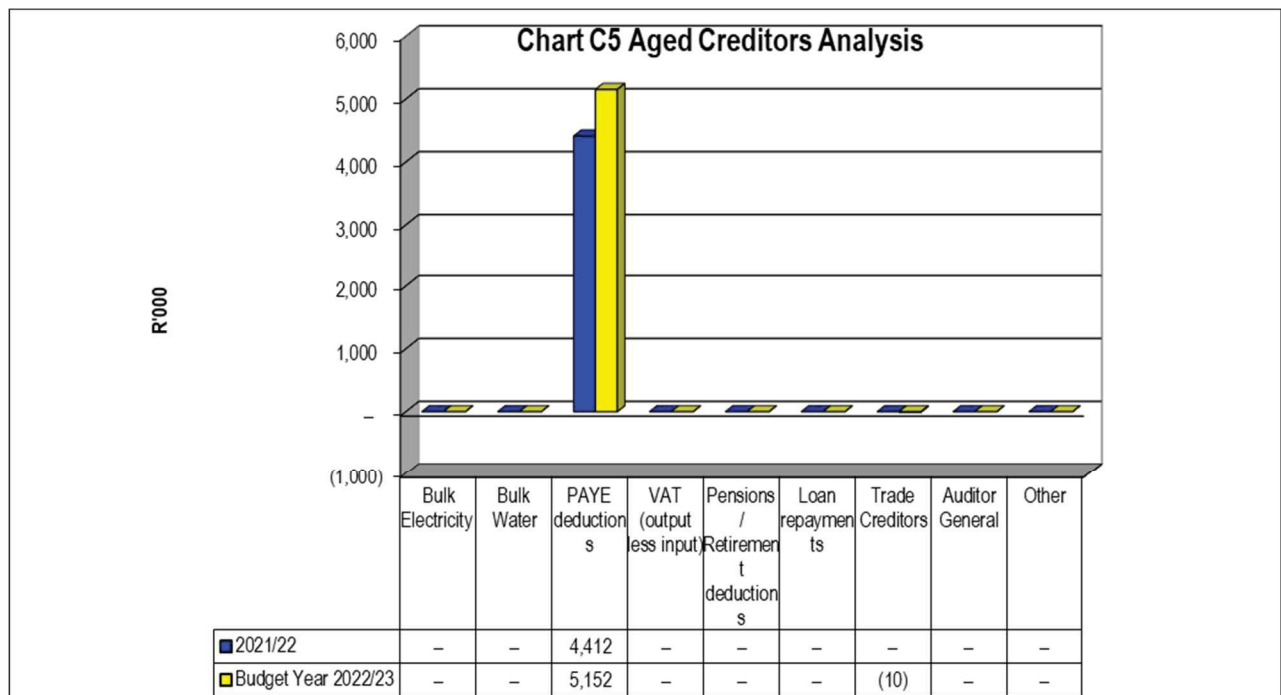
Debtors Age Analysis



Debtors by Type



Creditor Payments



Municipal manager's quality certification

I, DGI O'Neill, the Municipal Manager of Overstrand Municipality, hereby certify that the –

☐ **Monthly Budget Statement**

for the month of July 2022 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: DGI O'Neill

Municipal Manager of Overstrand Municipality (WC032)

Signature:  _____

Date: 12 August 2022
